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Summary of Financial Statements
For the First Three Quarters of Fiscal 2015

August 11, 2015

Company Name: FinTech Global Incorporated (Code Number: 8789 TSE Mothers)

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Representative: President and Chief Executive Officer Name: Nobumitsu Tamai

Contact: Member of the Board, Senior Executive Officer, in charge of Business Management Department and Business Planning Department Name: Seigo Washimoto

Scheduled date for filing of securities report: August 13, 2015

Scheduled date of commencement of dividend payment: －

Preparation of explanatory materials for quarterly financial results: Yes

Information meetings arranged related to quarterly financial results: None

(Rounded down to the nearest million)

1. Consolidated results for the first three quarters of fiscal 2015
(October 1, 2014 – June 30, 2015)

(1) Business results （The percentages in the table indicate year-on-year changes.）

	Revenue		Operating income/(loss)		Ordinary profit/(loss)		Net income/(loss)	
	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%
First three quarters of fiscal 2015	3,445	25.0	(281)	–	(100)	–	(87)	–
First three quarters of fiscal 2014	2,756	–	663	–	709	–	861	–

(Note) Comprehensive income: (139) million yen (－)% for the first three quarters of fiscal 2015
866 million yen (－)% for the first three quarters of fiscal 2014

	Net income/(loss) per share	Net income/(loss) per share (diluted)
	Yen	Yen
First three quarters of fiscal 2015	(0.59)	－
First three quarters of fiscal 2014	6.69	6.65

(Note) FGI split each share of common stock held by shareholders of registry as of March 31, 2014, into 100 shares, effective April 1, 2014.
Consequently, quarterly net income per share and quarterly net income per share after adjustment for diluted shares have been calculated as if the aforementioned stock split had occurred at the beginning of the preceding consolidated fiscal year.

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio
	Million Yen	Million Yen	%
First three quarters of fiscal 2015	9,601	6,289	64.7
Fiscal 2014	7,452	5,534	73.9

(Reference) Shareholders' equity: 6,211million yen for the first three quarters of fiscal 2015
5,507 million yen for fiscal 2014

2. Dividends

	Dividends per share				
	End of first quarter	End of second quarter	End of third quarter	End of fiscal year	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal 2014 (Actual)	—	0.00	—	0.50	0.50
Fiscal 2015 (Actual)	—	0.00	—		
Fiscal 2015 (Estimates)			—	0.60	0.60

(Note) Change from the latest dividend forecast: No

3. Fiscal 2015 consolidated performance forecasts (full-year)_(October 1, 2014 – September 30, 2015)

(Percentages indicate amount of change from the same period in the previous fiscal year.)

	Revenues		Operating income		Ordinary profit		Net income		Net income per share
	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%	Yen
Fiscal 2015	7,000	79.0	1,250	125.0	1,200	75.2	1,100	19.1	7.24

4. Notes

(1) Transfer of principal consolidated subsidiaries during the term
(Transfer of any specified subsidiary causing change in scope of consolidation.): N/A

(2) Adoption of simplified and special accounting policies for quarterly financial statements: N/A

(3) Changes in accounting policies
1. Changes due to changes in accounting standard: N/A
2. Other changes in accounting standard: N/A
3. Changes in accounting estimates: N/A
4. Restatement of corrections: N/A

(4) Number of shares issued (common stock)
1. Number of shares issued (including treasury stock): 154,505,600 shares in the first three quarters of fiscal 2015
147,196,800 shares in fiscal 2014
2. Number of treasury shares: — shares for the first three quarters of fiscal 2015
— shares for fiscal 2014
3. The average number of shares issued during the first three quarters:
148,642,701 shares for the first three quarters of fiscal 2015
128,755,121 shares for the first three quarters of fiscal 2014

(Note) FGI split each share of common stock held by shareholders of registry as of March 31, 2014, into 100 shares, effective April 1, 2014. Consequently, number of shares has been calculated as if this stock split occurred at the beginning of the preceding consolidated fiscal year.

*Implementation status of quarterly review processes

This summary of financial statements is not subject to quarterly review procedures based upon the Financial Instruments and Exchange Act. At the time of disclosure of the financial statements, we have completed the review process for these consolidated statements.

* Information concerning proper use of forward-looking statements and other special instructions

Forward-looking statements in this document are based on data available to management as of August 11, 2015, and certain reasonable assumptions. Actual results may differ from these estimates due to unforeseen factors.

1. Qualitative Information on Quarterly Consolidated Performance

(1) Consolidated business results

The economic environment in Japan during the first three quarters of fiscal 2015—the consolidated accounting period for the FinTech Global Incorporated (FGI) Group ended June 30, 2015—was characterized by sustained, gradual recovery amid better corporate earnings brought about by national economic policies and monetary easing by the Bank of Japan as well as good employment news and improvement in personal incomes, which outweighed continued uncertainty over the direction the domestic economy would take due to the impact of the consumption tax increase on consumer spending in Japan and fears that economic slowdowns in some countries might erode positive business conditions in Japan.

Against this backdrop, FGI—as a boutique investment bank for all companies in all industries—focused on investment banking services and corporate investment to expand Group business while supporting growth through various solutions matched to the needs of corporate clients and robust support of local industry.

In the investment banking business, FGI saw a dramatic increase in the number of renewable energy-related deals, including arrangement transaction services for solar power generation projects as well as small and midsized hydroelectric power generation projects. Arrangement transaction services for solar power generation projects moved favorably along during the first two quarters of fiscal 2015, but in the third quarter, the situation took on a challenging tone, prompting the Company to roll out measures that would ensure access to excellent projects just in case competition for such projects becomes tougher as the feed-in tariff system pushes the purchase price of electricity down. As a result, even though requests for arrangement transactions services were down in the third quarter, FGI stands a good chance right now of being selected to provide arrangement transaction services for about 10 midsized solar power generation projects.

In corporate investment activity, the venture capital fund FinTech GIMV Fund, L.P. (FGF), in which FGI has maintained a capital position since 2006, booked valuation losses on investments in securities, trade as some investments in the fund fell into the red. However, the fund exited life science projects in its portfolio, and in June 2015, FGI was to receive US$5.8 million in dividends based on its equity stake in FGF. Because FGI records profits and losses based on FGF's financial statements, which are issued quarterly, the amount of profit and loss according to the accounts reflecting the exits will be booked in the Company's fourth quarter of fiscal 2015.

Also in corporate investment activities, on June 30, 2015, FGI signed a sales agreement with Seibu Railway Co., Ltd., for property near Lake Miyazawa, in Hanno, Saitama Prefecture. On the same date, the Company signed a Basic Agreement on Local Renaissance with the city of Hanno, which governs the area where the property is located, and will work jointly with the city to on a project that enables visitors to experience the world of the Moomins while also promoting tourism in Hanno.

Seeking to accelerate growth, the Board of Directors at FGI resolved at its meeting on March 20, 2015, that the Company would issue a 14th Series of Share Warrants (third-party allocation), and this was done on April 7, 2015. The period in which to exercise rights ended on August 4, 2015, after the books for the third quarter were closed, with proceeds reaching ¥2,392 million.

As outlined above, FGI emphasized efforts to secure excellent solar power generation projects with the expectation of booking revenues in the fourth quarter, so while third-quarter revenue growth was sluggish, the Company saw consolidated revenues jump 25.0% over the corresponding period a year ago, to ¥3,445 million thanks to a huge year-on-year increase in revenue from arrangement activity in the first two quarters along with revenue from five consolidated subsidiaries in the real estate business that only just began contributing to consolidated results from the third quarter of fiscal 2014. Cost of revenue hit ¥2,066 million, mainly due to real estate purchase costs in the real estate business, which caused gross profit to retreat 30.5% year-on-year, to ¥1,379 million. Selling, general and administrative expenses climbed 25.7%, to ¥1,660 million, despite the absence of arbitration-related costs, as booked in the corresponding period a year ago, which reduced payment fees. The big SG&A change is due to an increase in the number of subsidiaries and heightened recruiting efforts, which pushed up personnel costs and rent, as well as higher advertising costs in the real estate business. Consequently, FGI saw year-on-year reversal on the profit front. The Company posted an operating loss of ¥281 million for the first three quarters of fiscal 2015, on a consolidated basis, compared with operating income of ¥663 million in the corresponding period a year ago; an ordinary loss, at ¥100 million, which would have been lower if not for ¥166 million in gain on foreign exchange, compared with ordinary profit of ¥709 million for the first three quarters of fiscal 2014; and a net loss, at ¥87 million, compared with net income of ¥861 million, a year previous.

A breakdown of performance by business segment is presented blow.

a. Investment Banking Business

In the investment banking business, progress in arrangement transaction services, mainly for renewable energy projects, reflected FGI's ability to access excellent projects through cooperation with prominent EPC (engineering, procurement and construction) providers and through loans to finance development of power production facilities. The Company was therefore able to offer higher-quality investment opportunities to power providers. FGI also booked revenue from investment arrangement services to attract investors to hydroelectric power generation projects. With regard to solar power generation projects, which are a target base for our arrangement services, the Company encountered challenges—the fact that the purchase period for solar power generation facilities qualifying for immediate write-off under a green investment tax credit ended March 31, 2015, and the government reduced the purchase price of electricity under its feed-in tariff system—but demand remained high among operators needing to invest in power plants that would be subject to a new rate ahead of the reduction. Going forward, the need to source funds for solar power generation projects is likely to stay high, owing to the application of a tax scheme to promote investment in productivity-improving assets, which replaces the green investment tax credit, and investment from overseas sources prompted by the low yen. Against this backdrop, FGI expanded marketing activities to secure excellent projects and stands a good chance right now of being selected to provide arrangement transaction services for about 10 midsized solar power generation projects with total output of about 20MW. Consequently, the scope of revenue from the investment banking business, particularly arrangement services, in the third quarter was limited, but the way has been paved to new revenue sources in the fourth quarter and beyond.

In corporate investment activities, investment exits from corporate investment funds provided revenue. Investment in FGF generated a valuation loss on investment in securities, trade on the books because losses for some companies in FGF's investment portfolio overshadowed the positive effect of investment exits executed in October 2014. The balance of investment in securities, trade decreased ¥216 million on a nonconsolidated basis, to ¥2,102 million, as additional investment into FGF and foreign exchange gains on the dollar-denominated fund were offset by lower dividends received and valuation loss on investments in securities, trade, and also because of a change in the status of Moomin Monogatari to consolidated subsidiary, which turned shares in the company into shares in subsidiaries and affiliates, also on a non-consolidated basis.

In asset management services, the balance of assets under management as of June 30, 2015, was ¥6,082 million, down ¥1,246 million from the balance at the end of fiscal 2014 on September 30, 2014. This reflects a drop in the balance of assets under management in corporate investment funds as the investment term comes to an end. Nevertheless, FinTech Asset Management Incorporated (FAM) acquired permission from the Financial Services Agency and the Ministry of Land, Infrastructure, Transport and Tourism, effective March 18, 2015, for services related to Article 2, Paragraph 4-3 of the Real Estate Specified Joint Enterprise Law. Duly authorized to conduct operations entrusted by a special enterprise operator regarding real estate transactions that are carried out in accordance with a real estate specified joint enterprise contract to which the said special enterprise operator is a party, FAM was entrusted with such operations by a special purpose company that owns assisted-living housing for seniors in a rural city. Meanwhile, FGI was entrusted with arrangement transaction services to support associated scheme formation, just one example of services drawing on close community ties to meet the needs of local operators. The Company will continue to expand this type of activity and expects the fourth quarter to present several requests to provide arrangement transaction services, mainly, on assisted-living housing for seniors.

Overall, then, the investment banking business recorded an increase in fee income on services in the first three quarters of fiscal 2015, but without large investment exits from investment business limited partnerships that occurred in the corresponding period a year ago—which contributed ¥1.2 billion to revenue and to operating income—segment revenue dropped 48.4% year-on-year, to ¥785 million, and operating income retreated 57.5%, to ¥542 million.

b. Real Estate Business

At Better Life Support Co., Ltd. (BELS), homeowner support services marked an increase in the transfer of properties, and referral fee income exceeded expectations. In addition, BELS was selected to provide homeowner support services to an association with as many as 300,000 members. The real estate business (purchase and sale), which had been sluggish, got to the point of purchasing land for real estate applications in May 2015, but BELS' fiscal year ends June 30 and because FGI's consolidated accounting period for the first three quarters only includes BELS results from July 1, 2014, through March 31, 2015, real estate for sale is not booked on FGI's quarterly consolidated balance sheets, as at June 30, 2015. Note that BELS will be changing its fiscal year-end to September 30 to coincide with FGI's fiscal year-end.

In the real estate sales business, hinging on Better Life House Co., Ltd., construction of detached homes commenced in the second quarter, and the first of these homes was completed in the third quarter. Revenue from real estate for sale began to grow in the third quarter.

Unihouse faced a bit of an uphill struggle with its real estate brokerage services, but the company reinforced its corporate network to boost the contract rate. Seeking to increase its connections to major corporations and government agencies, the company strengthened its corporate sales division and pursued various approaches, including a full revision of its website for building introductions.

Segment revenue zoomed 279.5% year-on-year, to ¥2,213 million, because up until the second quarter of fiscal 2014, only BELS was included in the scope of consolidation. The operating loss widened, reaching ¥45 million, compared with ¥15 million a year earlier.

c. Construction Business

On May 1, 2015, FGI sold all shares held in Okayama Corporation, which is involved in the construction business, and the company was removed from the scope of consolidation, effective from the third quarter. Consequently, with no change in results from the first two quarters of fiscal 2015, segment revenue was ¥423 million, down 30.2% year-on-year, and the operating loss was nil, compared with ¥7 million a year ago.

d. Other

From the second quarter of fiscal 2015, Moomin Monogatari, Ltd., and Adacotech Incorporated, both in the Company's corporate investment portfolio, fall under the scope of consolidation due to increased significance.

Moomin Monogatari is working with FGI to determine the concept and content of a gateway facility—Metsä—that will enable visitors to experience the world of the Moomins in a Northern European atmosphere.

Adacotech develops and markets software for pattern recognition and autocorrelation/prediction and detection systems using images, audio, vibrations and sensor signals. Autocorrelation is attracting attention from major corporations because it has wide-ranging applications in such areas as production processes, crime-prevention, and medical treatment and nursing care. For example, the company is running verification tests on a system for the logistics and passenger transport industries that will ensure the safety of trains and their passengers, and to encourage more extensive use of the detection function in the products of major IP (Internet protocol) camera makers, the company is working on ways to facilitate operation without a computer connection.

Note that FGI transferred some Company-held shares in Public Management Consulting Corporation (PMC), a consolidated subsidiary, to Local Public Accounting Research Center, Inc., which dropped the Company's stake in PMC to 48.7%. PMC was thus removed from the scope of consolidation, as of the end of the first quarter.

All told, the other segment showed revenue of ¥34 million, tumbling 37.1% year-on-year, and the operating loss deepened, to ¥74 million, compared with ¥14 million for the first three quarters of fiscal 2014.

(2) Consolidated financial position

The following description of FGI's financial position reflects third-quarter exclusion of Okayama Corporation from the scope of consolidation, fund procurement through issuance and exercise of share warrants, and the purchase of land, progress in construction of detached homes and an associated increase in loans in the real estate business.

(Total assets)

Total assets stood at ¥9,601 million on June 30, 2015, up 28.8% from September 30, 2014. This change is mainly due to increases—¥1,635 million in cash and time deposits, ¥451 million in real estate for sale; ¥423 million in real estate for sale in progress; and ¥193 million in property, plant and equipment—which offset decreases of ¥109 million in accounts receivable, trade; ¥247 million in accounts receivable from completed construction contracts, and ¥216 million in investments in securities, trade.

(Liabilities)

Liabilities stood at ¥3,311 million as of June 30, 2015, up 72.7% from September 30, 2014. This significant change is primarily due to increases of ¥686 million in short-term loans payable, ¥145 million in current portion of long-term loans payable, and ¥187 million in long-term loans payable, which offset a decrease of ¥242 million in notes and accounts payable, trade.

(Net assets)

Net assets stood at ¥6,289 million as of June 30, 2015, up 13.6% from September 30, 2014. This change is mainly due to increases of ¥509 million in additional paid-in capital, following exercise of share warrants, and ¥509 million in common stock, which offset a decrease of ¥272 million in retained earnings caused mainly by the booking of a quarterly net loss.

(3) Consolidated performance forecast

The results achieved over the three quarters of fiscal 2015 do not put FGI as far ahead as expected toward the full-year targets announced on May 13, 2015. But as of this third-quarter announcement, management will not be revising targets. Given the status of investments and the implementation of measures to boost performance, as described below, the previously announced targets remain within reach, and management will be pushing forward with these plans to achieve a successful outcome.

1. Sales to investors in excellent solar power generation projects, and provision of arrangement transaction services

Responding to changes in the environment surrounding solar power generation projects—a target for arrangement services—in the third quarter, FGI led the Group in promoting marketing activities to secure excellent projects and stands a good chance at the present time of securing about 10 first-class projects with total output of around 20MW. Currently, efforts are being directed into sales activities and arrangement transaction services. Some of these projects were recognized in fiscal 2012 under the feed-in tariff system before the drop in purchase price and some have the support of prime candidates for investment, so management anticipates revenue capture through sale as well as fee income from arrangement transaction services.

2. Booking revenue on large investment exits from FinTech GIMV Fund

In June 2015, FGI is due dividends of $5.8 billion from exits on large investments in the FGF portfolio. FGF sends out financial statements each quarter, and the financial statements for the second quarter of FGF's December-end fiscal year, which should show revenue and costs associated with these exits, should reach FGI sometime in September 2015. These financial statements from FGF will show not only revenue and costs on the recent large investment exits but also revenue and costs related to other investment contributions as well as FGF's operating costs, so the amount of profits and losses applicable to FGI are unknown until the relevant financial statements are received. Management intends to incorporate FGF's profits and losses into FGI's fiscal 2015 consolidated accounts, as long as FGF's financial statements are in hand. The investment multiple on recent large investments in the FGF portfolio has been around four, so management expects to book proportional revenue based on the numbers presented in FGF's financial statements.

3. Sale of detached homes gets into full swing in real estate business

After real estate companies were turned into subsidiaries through the purchase of shares in fiscal 2014, a plan was implemented for the sale of detached homes. The first homes were completed in May 2015, and efforts are currently directed toward sales activities. As of June 30, 2015, real estate for sale stood at ¥673 million, and real estate for sale in progress stood at ¥1,032 million. Management expects further contribution to consolidated results as sales of these homes during the rest of the fiscal year move briskly along.

2. Summary Information (Notes)

(1) Change in status of principal subsidiaries during the quarter

From the second quarter of fiscal 2015, FinTech Global Trading Incorporated, Adacotech and Moomin Monogatari, fall under the scope of consolidation due to their increased significance.

All shares in Okayama Corporation were sold, as of May 1, 2015. As a result, the company was removed from the scope of consolidation, effective from the third quarter of fiscal 2015.

(2) Application of accounting treatment specific to the preparation of quarterly consolidated financial statements

Not applicable.

(3) Changes in accounting policies, accounting estimates and restatement of corrections

Not applicable.

FinTech Global Incorporated and Consolidated Subsidiaries

As of and for the nine months ended June 30, 2015

(1) Quarterly Consolidated Balance Sheets

(Unit: Thousands of yen)

	Fiscal 2014 (As of September 30, 2014)	**At end of third quarter of fiscal 2015** (As of June 30, 2015)
(Assets)		
Current assets		
Cash and time deposits	2,034,917	3,670,646
Accounts receivable, trade	255,142	145,617
Accounts receivable from completed construction contracts	247,275	—
Investments in securities, trade	2,319,357	2,102,513
Loans receivable, trade	857,021	762,732
Real estate for sale	221,332	673,301
Real estate for sale in progress	609,460	1,032,734
Costs on uncompleted construction contracts	2,387	—
Deferred tax assets	4,176	2,133
Other current assets	324,956	578,281
Allowance for doubtful accounts	(284,028)	(233,293)
Total current assets	6,591,999	8,734,666
Noncurrent assets		
Property, plant and equipment	121,373	315,014
Intangible assets		
Goodwill	151,714	119,167
Other intangible assets	12,617	36,235
Total intangible assets	164,331	155,403
Investments and other assets		
Investments in securities, trade	128,614	91,952
Others	445,927	304,006
Total investments and other assets	574,541	395,959
Total noncurrent assets	860,247	866,376
Total assets	7,452,246	9,601,043

(Unit: Thousands of yen)

	Fiscal 2014 (As of September 30, 2014)	At end of third quarter of fiscal 2015 (As of June 30, 2015)
(Liabilities)		
Current liabilities		
Notes and accounts payable, trade	254,826	11,987
Accounts payable for construction contracts	65,396	—
Short-term loans payable	628,100	1,314,845
Current portion of bonds	16,000	46,000
Current portion of long-term loans payable	13,068	158,552
Income taxes payable	31,466	22,250
Advances received on uncompleted construction contracts	55,867	—
Accrued employee bonuses	32,083	26,234
Other current liabilities	362,717	1,035,249
Total current liabilities	1,459,524	2,615,119
Long-term liabilities		
Bonds payable	24,000	121,000
Long-term loans payable	226,591	413,930
Net defined benefit liability	148,926	114,250
Deferred tax liabilities	45,797	35,172
Other long-term liabilities	12,562	12,213
Total long-term liabilities	457,877	696,566
Total liabilities	1,917,402	3,311,686
(Net assets)		
Shareholders' equity		
Common stock	3,351,561	3,860,918
Additional paid-in capital	929,373	1,438,730
Retained earnings	1,226,803	954,587
Total shareholders' equity	5,507,738	6,254,236
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(573)	(42,292)
Total accumulated other comprehensive income	(573)	(42,292)
Stock acquisition rights	4,168	21,784
Minority interests	23,510	55,628
Total net assets	5,534,844	6,289,357
Total liabilities and net assets	7,452,246	9,601,043

(2) Quarterly Consolidated Statements of Income and Quarterly Statements of Comprehensive Income

Quarterly Consolidated Statements of Income

(Unit: Thousands of yen)

	First three quarters of fiscal 2014 (From October 1, 2013 to June 30, 2014)	First three quarters of fiscal 2015 (From October 1, 2014, to June 30, 2015)
Revenues	2,756,648	3,445,881
Cost of revenues	771,082	2,066,561
Gross profit/(loss)	1,985,565	1,379,319
Selling, general and administrative expenses	1,321,594	1,660,978
Operating income/(loss)	663,970	(281,658)
Other income		
Interest income	983	6,792
Equity in earnings of affiliates	72	4,459
Foreign exchange gains	49,686	166,560
Other	5,410	32,922
Total other income	56,152	210,734
Other expenses		
Interest expense	2,770	19,383
Other	7,984	10,294
Total other expenses	10,755	29,677
Ordinary profit/(loss)	709,368	(100,601)
Extraordinary profit		
Gain on sales of noncurrent assets	—	13,206
Gain on bargain purchase	178,062	—
Gain on sales of stocks of subsidiaries and affiliates	—	10,520
Other	137	203
Total extraordinary profit	178,200	23,930
Extraordinary loss		
Loss on sales of stocks of subsidiaries and affiliates	—	737
Loss on valuation of stocks of subsidiaries and affiliates	2,127	—
Provision for loss on liquidation of subsidiaries and affiliates	7,023	—
Loss on retirement of noncurrent assets	—	542
Loss on valuation of investment securities	—	1,000
Special retirement expenses	4,033	—
Total extraordinary loss	13,184	2,280
Income/(Loss) before income taxes	874,383	(78,951)
Income taxes	19,870	26,941
Income taxes adjustment	(13,348)	(8,581)
Total income taxes	6,521	18,359
Income/(Loss) before minority interests	867,862	(97,310)
Minority interests/(loss)	6,275	(9,327)
Net income/(loss)	861,586	(87,982)

Quarterly Statements of Comprehensive Income

(Unit: Thousands of yen)

	First three quarters of fiscal 2014 (From October 1, 2013 to June 30, 2014)	**First three quarters of fiscal 2015** (From October 1, 2014, to June 30, 2015)
Income/(loss) before minority interests	867,862	(97,310)
Other comprehensive income		
Valuation difference on available-for-sale securities	(1,298)	(41,718)
Total other comprehensive income	(1,298)	(41,718)
Comprehensive income	866,563	(139,028)
Comprehensive income attributable to owners of the parent	860,288	(129,700)
Comprehensive income attributable to minority interests	6,275	(9,327)

(3) Notes to Quarterly Consolidated Financial Statements Assumption

(Assumption of Going Concern, for the Nine Months ended June 30, 2015)

Not applicable.

(Material Change in Shareholders' Equity)

For the first three quarters of fiscal 2015, FGI recorded increases of ¥509,356 thousand in common stock through the exercise of share warrants and ¥509,356 thousand in additional paid-in capital. Consequently, common stock at the end of the third quarter was 3,860,918 thousand and additional paid-in capital was ¥1,438,730 thousand.

(Segment Information)

Ⅰ. Nine months ended June 30, 2014 (October 1, 2013 to June 30, 2014)

1. Revenue and profit/loss by reporting segments

(Thousands of yen)

	Reporting Segment				Other (Note *1)	Total	Adjusted (Note *2)	Amount in the quarterly consolidated statement of income
	Investment banking business	Real estate business	Construction business	Total				
Revenue								
Revenue from external customers	1,514,088	583,341	606,593	2,704,023	52,624	2,756,648	—	2,756,648
Inter-segment revenue and transfers	8,203	—	—	8,203	2,750	10,953	(10,953)	—
Total	1,522,291	583,341	606,593	2,712,226	55,374	2,767,601	(10,953)	2,756,648
Segment profit (loss)	1,277,851	(15,736)	(7,677)	1,254,437	(14,975)	1,239,461	(575,490)	663,970

Notes 1 Other businesses is a segment for businesses that do not fall under reporting segments. This includes the public accounting consulting business and the reinsurance business.

2 Adjusted segment profit (loss) of ¥(575,490,000) includes deleted inter-segment transactions of ¥82,081,000 and all-company expenses of ¥(657,572,000) that cannot be allocated to any individual reporting segment. Corporate expenses are primarily administrative general expenses which do not belong to any reporting segment in particular.

2. Information concerning loss on impairment of loss on fixed assets, goodwill and negative goodwill by reporting segment

(Significant gain on negative goodwill)

In the construction business, the purchase of shares in Okayama Corporation by consolidated subsidiary Okayama Holdings, Ltd., on February 28, 2014, and the subsequent inclusion of Okayama Corporation in the scope of consolidation caused FGI to book ¥178,062 thousand in gain on negative goodwill for the first three quarters of fiscal 2014.

Ⅱ. Nine months ended June 30, 2015 (October 1, 2014 to June 30, 2015)

1. Revenue and profit/loss by reporting segments

(Thousands of yen)

	Reporting Segment				Other (Note *1)	Total	Adjusted (Note *2)	Amount in the quarterly consolidated statement of income
	Investment banking business	Real estate business	Construction business	Total				
Revenue								
Revenue from external customers	777,394	2,212,992	423,366	3,413,753	32,127	3,445,881	—	3,445,881
Inter-segment revenue and transfers	7,781	608	—	8,389	2,700	11,089	(11,089)	—
Total	785,176	2,213,600	423,366	3,422,143	34,827	3,456,971	(11,089)	3,445,881
Segment profit (loss)	542,853	(45,161)	(530)	497,162	(74,153)	423,008	(704,666)	(281,658)

Notes 1 Other businesses is a segment for businesses that do not fall under reporting segments. This includes the public accounting consulting business.

2 Adjusted segment profit (loss) of ¥(704,666,000) includes deleted inter-segment transactions of ¥76,097,000 and all-company expenses of ¥(780,764,000) that cannot be allocated to any individual reporting segment. Corporate expenses are primarily administrative general expenses which do not belong to any reporting segment in particular.

2. Information concerning loss on impairment of loss on fixed assets, goodwill and negative goodwill by reporting segment

Not applicable.